

ABSTRACT

[0072] Disclosed are methods and systems for converting the fixed cost of capital to a variable expense including structuring an operating lease based on a “unit of manufacturing” depreciation schedule rather than a time based depreciation, allowing charges to the customer on a “per unit” (per test hour, per component, per process, etc.) basis and aligning expenses to production. The customer can commit to a total usage of the equipment and a minimum usage of the equipment per a specified time period; however, the minimum commitment can be a “cumulative” commitment, rather than based on each period, that can allow for a “pay-per-use” program. The customer can make payments for the actual usage of the equipment during a current time period, provided that the aggregated usage credited to the user from the commencement of the lease is at least equal to the cumulative commitment.